In the Matter of the Petition

of

PAUL R. BELL

For a Redetermination of a Deficiency or a Refund of Personal Income
Taxes under Article(s) 22 of the
Tax Law for the (Year(s) 1965

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

State of New York County of Albany

Linda Wilson , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 23rd day of February , 1972, she served the within Notice of Decision (or Determination) by (certified) mail upon PAUL R. BELL

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

Mr. Paul R. Bell
4825 East 18th Avenue
Denver, Colorado 80220

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

23rd day of February , 1972

Marth Funaro

Linda Welson



# STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE

STATE TAX COMMISSION HEARING UNIT

EDWARD ROOK
SECRETARY TO
COMMISSION

ADDRESS YOUR REPLY TO

STATE TAX COMMISSION

NORMAN F. GALLMAN, PRESIDENT
A. BRUCE MANLEY
MILTON KOERNER

STATE CAMPUS
ALBANY, N. Y. 12227
AREA CODE 518

457-2655, 6, 7

DATED:

Albany, New York

February 23, 1972

Mr. Paul R. Bell 4825 East 18th Avenue Denver, Colorado 80220

Dear Mr. Bell:

Please take notice of the **DECISION** the State Tax Commission enclosed herewith.

οf

Please take further notice that pursuant to section(s)

690 of the Tax Law any proceeding
in court to review an adverse decision must be commenced
within a months after the date of this notice.

Any inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relating hereto may be addressed to the undersigned. These will be referred to the proper party for reply.

Very truly yours,

Lawrence A. Newman Hearing Officer

cc Petitioner's Representative Law Bureau

#### STATE OF NEW YORK

- 1 3 May

#### STATE TAX COMMISSION

In the Matter of the Petition :

of

PAUL R. BELL : DECISION

for Redetermination of a Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1965.

Paul R. Bell filed a petition for redetermination or for refund of personal income taxes under Article 22 of the Tax Law for the year 1965. A formal hearing was scheduled, but the petitioner responded that he now resides in the State of Colorado and the cost and inconvenience of appearing at a hearing within New York State would be prohibitive.

On its own motion, the State Tax Commission has considered the petitioner's reply to be a request that the Commission independently review the tax file of the petitioner in lieu of a formal hearing.

### ISSUE

The proper computation of the petitioner's income, deductions and exemptions for the portion of the year 1965 prior to the petitioner's change of residence.

## FINDINGS OF FACT

- 1. The petitioner, Paul R. Bell, and his wife, Dolores S. Bell, timely filed a New York State income tax resident return for the year 1965. The petitioner computed and claimed a tax refund of \$58.08.
- 2. The claim for refund was denied, and the petitioner timely filed a petition for redetermination or refund of personal income tax.

3. Based upon the information furnished to the Department of Taxation and Finance by the petitioner, the New York State income tax liability is computed as follows:

Wages - General Electric Company	/	\$3,741.98
Other compensation - General Electric (held to be New York income)	c Company	3,215.71
Total New York income		\$6,957.69
Deduction - $6/12 \times $2,483.20$		1,241.60
Balance		\$5,716.09
Exemption - $6/12 \times $6,000.00$		3,000.00
New York taxable income as corrected		\$2,716.09
Tax	\$71.48	
Statutory credit - 6/12 x \$25.00	12.50	
New York tax due	\$58.98	
New York tax withheld	58.08	
Net New York tax due	\$ .90	

4. The balance of tax due is less than \$1,00, and no payment is required.

## DECISION

The petition and claim for refund are denied.

DATED: Albany, New York

February 23, 1972.

STATE TAX COMMISSION

WIMLE!

COMMISSIONER